IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE C.Y.SOMAYAJULU

WRIT PETITION NO : 6754 of 1996

Date: 14.12.2005

Between:

Begum Anees Khan, W/o. Sri M.H. Khan,

Jubilee Hills, Hyderabad.

..... PETITIONER

AND

Deputy Inspector General (Regs. & Stamps)

Hyderabad Range, H.No.30.6.104, Himayathnagar,

Hyderabad-29 and other.

.....RESPONDENTS

THE HON'BLE MR JUSTICE C.Y.SOMAYAJULU

WRIT PETITION NO : 6754 of 1996

ORDER:

This petition is filed questioning the proceedings of second respondent in revision petition No.S.A.2/37486/95, dated 07.03.1996, confirming the order of the Deputy Inspector General (Registration & Stamps), Hyderabad in proceedings No.F.S/504/95, dated 12.03.1996, demanding Rs.50,280/- towards deficit stamp duty on Document No.2381/93 of Sub Registrar's Office, Vallabhnagar, Ranga Reddy District.

The impugned order shows that the document in question was found during the course of audit and therefore it is clear that the document in question was neither presented for registration nor was tendered in evidence, and the deficit stamp duty is called for invoking the power conferred in the authority as per Section 73 of the Indian Stamp Act (for short 'the Act') as amended by the State of Andhra Pradesh. Since a Division Bench of this Court in **Canara Bank v. District Registrar & Collector, Registration and Stamps Department** struck down the amendment made by the State of Andhra Pradesh to Section 73 of the Act, as unconstitutional, the order impugned is liable to be set aside as *ultra vires* the power of the Deputy Inspector General (Registration and Stamps), Hyderabad.

Hence, the petition is allowed and consequently the order in Revision Petition No.S.A.2/37486/95, dated 07.03.1996 of the Commissioner and Inspector General of Registration and Stamps, Hyderabad, is quashed. No costs.

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(C.Y. SOMAYAJULU, J)

Date: 14.12.2005

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